IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.502 OF 2004

The Commissioner of Income Tax ..Appellant

Vs.

M/s.Suraj Diamonds (India) Ltd. ..Respondent

Mr.A.Kotangale for the Appellant.
Mr.Atul K.Jasani for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
J.P.DEVADHAR,JJ.

DATE : 9TH JANUARY,2007

P.C.

1. Heard the learned Counsel for the parties. We have perused the Circular dated 24th October,2005 issued by the Government of India, Ministry of Finance, Department of Revenue. In view of the same, as the tax claim is less than Rs.2,00,000/-, we are not inclined to entertain the Appeal. Hence, the Appeal stands dismissed.

(DR.S.RADHAKRISHNAN,J.)

(J.P.DEVADHAR,J.)